

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court**  
**District of New Jersey**

In re **Tarragon Corporation, et al.**

Debtor(s)

Case No. **09-**

Chapter **11**

**CONSOLIDATED LIST OF CREDITORS HOLDING  
30 LARGEST UNSECURED CLAIMS**

800 Madison Street Urban Renewal, LLC, 900 Monroe Development LLC, Bermuda Island Tarragon LLC, Block 88 Development, LLC, Central Square Tarragon LLC, Charleston Tarragon Manager, LLC, Fenwick Plantation Tarragon, LLC, Omni Equities Corporation, One Las Olas, Ltd., Orion Towers Tarragon, LLP, Orlando Central Park Tarragon L.L.C., The Park Development East, LLC, The Park Development West, LLC, Tarragon Corporation, Tarragon Development Company LLC, Tarragon Development Corporation, Tarragon Edgewater Associates, LLC, Tarragon Management, Inc., Tarragon South Development Corp. and Vista Lakes Tarragon, LLC, (collectively, the "Debtors") each filed a petition in this Court on January 12, 2009 for relief under chapter 11 of title 11 of the United States Code. In lieu of a separate list for each of the Debtors, the Debtors submit this consolidated list of the 30 largest unsecured creditors of the Debtors (the "Top 30 List"). The Top 30 List is based on the Debtors' books and records as of approximately January 12, 2009 and was prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in the Debtors' chapter 11. The Top 30 list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims.

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>Taberna Capital Management LLC c/o Cohen Bros. &amp; Company 450 Park, 23rd Floor New York, NY 10022</b>	<b>Taberna Capital Management LLC c/o Cohen Bros. &amp; Company 450 Park, 23rd Floor New York, NY 10022</b>			<b>125,972,840.28</b>
<b>AJD Construction Company, LLC 948 Highway 36 Leonardo, NJ 07737</b>	<b>AJD Construction Company, LLC 948 Highway 36 Leonardo, NJ 07737</b>			<b>2,897,978.00</b>
<b>Omni Boys North Ltd. (Zipes Note) c/o Richard Zipes 112 Nurmi Drive Fort Lauderdale, FL 33301</b>	<b>Omni Boys North Ltd. (Zipes Note) c/o Richard Zipes 112 Nurmi Drive Fort Lauderdale, FL 33301</b>			<b>1,026,846.01</b>
<b>Sovor Associates (290 Veterans) c/o Peter B. Eddy, Esquire, Williams, Caliri, Miller &amp; Otley, P.C. 1428 Route 23 Wayne, NJ 07470-0995</b>	<b>Sovor Associates (290 Veterans) c/o Peter B. Eddy, Esquire, Williams, Caliri, Miller &amp; Otley, P.C. 1428 Route 23 Wayne, NJ 07470-0995</b>			<b>600,000.00</b>
<b>Bank of America Mail Code GA2-002-05-12 P.O. Box 105483 Atlanta, GA 30348-5483</b>	<b>Bank of America Mail Code GA2-002-05-12 P.O. Box 105483 Atlanta, GA 30348-5483</b>			<b>261,235.62</b>
<b>United Healthcare Insurance Co. 22703 Network Place Chicago, IL 60673-1227</b>	<b>United Healthcare Insurance Co. 22703 Network Place Chicago, IL 60673-1227</b>			<b>158,073.93</b>
<b>Steelways Inc. 401 S. Water St. Newburgh, NY 12553</b>	<b>Steelways Inc. 401 S. Water St. Newburgh, NY 12553</b>			<b>118,125.00</b>

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iStar FM Loans, LLC GPO P.O. Box 26480 New York, NY 10087-6480	iStar FM Loans, LLC GPO P.O. Box 26480 New York, NY 10087-6480			104,964.15
Posner Advertising 30 Broad St. New York, NY 10004	Posner Advertising 30 Broad St. New York, NY 10004			89,672.65
Mahoney Cohen & Company CPA PC 1065 Avenue of the Americas New York, NY 10018	Mahoney Cohen & Company CPA PC 1065 Avenue of the Americas New York, NY 10018			83,229.00
Winter Management Corp. P.O. Box 21076A New York, NY 10286-2076	Winter Management Corp. P.O. Box 21076A New York, NY 10286-2076			64,147.67
Tricony CFC, LLC 5900 N. Andrews Avenue, Suite 624 Fort Lauderdale, FL 33309	Tricony CFC, LLC 5900 N. Andrews Avenue, Suite 624 Fort Lauderdale, FL 33309			48,051.11
The Crossings at Fleming Island CDD c/o Clay County Utility Authority 3176 Old Jennings Rd. Middleburg, FL 32068	The Crossings at Fleming Island CDD c/o Clay County Utility Authority 3176 Old Jennings Rd. Middleburg, FL 32068			39,497.51
EC Enterprises Consultants, LLC 11 Kensington Ave. Emerson, NJ 07630	EC Enterprises Consultants, LLC 11 Kensington Ave. Emerson, NJ 07630			34,822.39
Devon Design, LLC 2472 Hemlock Farms Lords Valley, PA 18428	Devon Design, LLC 2472 Hemlock Farms Lords Valley, PA 18428			33,672.23
ESCC 149 Madison Ave/Suite 501 New York, NY 10016	ESCC 149 Madison Ave/Suite 501 New York, NY 10016			32,030.00
NANC Construction Services 1544 E. Harmony Lakes Circle Davie, FL 33324	NANC Construction Services 1544 E. Harmony Lakes Circle Davie, FL 33324			30,138.81
Regions Bank Commercial Loan Processing Ctr 1751 Congressman Dickenson Montgomery, AL 36109	Regions Bank Commercial Loan Processing Ctr 1751 Congressman Dickenson Montgomery, AL 36109			24,642.58
K Langford Lawn Care Inc. 230 3rd Street Naples, FL 34120	K Langford Lawn Care Inc. 230 3rd Street Naples, FL 34120			22,500.00
Las Olas River House Condo Ass c/o TCG-General Mail Facility P.O. Box 01-9732	Las Olas River House Condo Ass c/o TCG-General Mail Facility P.O. Box 01-9732			20,528.96
Direct Cabinet Sales 104 E. Elizabeth Ave. Linden, NJ 07036	Direct Cabinet Sales 104 E. Elizabeth Ave. Linden, NJ 07036			20,092.00

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<b>Assurant Employee Benefits P.O. Box 807009 Kansas City, MO 64184-7009</b>	<b>Assurant Employee Benefits P.O. Box 807009 Kansas City, MO 64184-7009</b>			<b>18,409.40</b>
<b>Bank Atlantic P.O. Box 9708 Ft. Lauderdale, FL 33310</b>	<b>Bank Atlantic P.O. Box 9708 Ft. Lauderdale, FL 33310</b>			<b>17,426.00</b>
<b>Progress Energy Florida, Inc. P.O. Box 33199 St. Petersburg, FL 33733-8199</b>	<b>Progress Energy Florida, Inc. P.O. Box 33199 St. Petersburg, FL 33733-8199</b>			<b>15,246.11</b>
<b>ComCast P.O. Box 105257 Atlanta, GA 30348-5257</b>	<b>ComCast P.O. Box 105257 Atlanta, GA 30348-5257</b>			<b>11,735.72</b>
<b>Christina Stilles Interiors 1104 Charming Street Maitland, FL 32751</b>	<b>Christina Stilles Interiors 1104 Charming Street Maitland, FL 32751</b>			<b>10,233.03</b>
<b>Kirst Kosmoski, Inc. 2630 Fountainview, Ste. 300 Houston, TX 77057</b>	<b>Kirst Kosmoski, Inc. 2630 Fountainview, Ste. 300 Houston, TX 77057</b>			<b>10,216.41</b>
<b>Lapatka Associates, Inc. 12 Rt 17 North/Suite 230 Paramus, NJ 07652</b>	<b>Lapatka Associates, Inc. 12 Rt 17 North/Suite 230 Paramus, NJ 07652</b>			<b>9,802.15</b>
<b>Mechanical Services of Central FL 9820 Satellite Blvd. Orlando, FL 32837</b>	<b>Mechanical Services of Central FL 9820 Satellite Blvd. Orlando, FL 32837</b>			<b>9,112.50</b>
<b>Refinish Plus Corporation 3300 Bermuda Isle Circle #323 Naples, FL 34109</b>	<b>Refinish Plus Corporation 3300 Bermuda Isle Circle #323 Naples, FL 34109</b>			<b>8,950.00</b>

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Executive Vice President and Secretary of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date January 12, 2009

Signature /s/ Kathryn Mansfield

**Kathryn Mansfield  
Executive Vice President and Secretary**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.